



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Division of Program Compliance – Audits Branch
1600 9th Street, Sacramento, CA 95814
(916) 651-3902, FAX (916) 651-3930

September 8, 2009

Mary Anne Ford Sherman, Director
Kings County Behavioral Health Administration
450 Kings County Drive, Suite 104
Hanford, CA 93230

Dear Ms. Sherman:

AUDIT REPORT – KINGS VIEW COUNSELING SERVICES IN KINGS COUNTY

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Kings View Counseling Services in Kings County for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

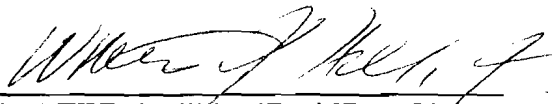
The effect of this revised allowable program costs is as follows:

Net Program Costs					
		<u>Settled</u>		<u>Allowed</u>	<u>Adjustment</u>
Federal Share of					
Short-Doyle/Medi-Cal	\$	2,419,638	\$	2,320,404	\$ (99,234)
Federal Share of					
Healthy Families/Medi-Cal	\$	95,549	\$	96,151	\$ 602

Mary Anne Ford Sherman, Director
September 8, 2009
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If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

A handwritten signature in cursive script, appearing to read "Walter J. Hill, Jr.", is written over a horizontal line.

WALTER J. HILL, JR., MBA, EA
Chief of Audits

Enclosures

Certified Mail

SCHEDULE 1

**KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005**

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 2,419,638	\$ (99,234)	\$ 2,320,404
HEALTHY FAMILIES - FFP	(Sch. 2a)	95,549	602	96,151
TOTAL FFP		<u>\$ 2,515,187</u>	<u>\$ (98,632)</u>	<u>\$ 2,416,555</u>

SCHEDULE 2

**KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	4,481,809	(82,642)	4,399,167
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	6,874	(1,033)	5,841
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	146,998	(1,574)	145,424
9. Total		<u>\$ 4,635,681</u>	<u>\$ (85,249)</u>	<u>\$ 4,550,432</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	4,488,683	(83,675)	4,405,008
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	146,998	(1,574)	145,424
25. Total		<u>\$ 4,635,681</u>	<u>\$ (85,249)</u>	<u>\$ 4,550,432</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005**

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES

LEGAL ENTITY NUMBER: 00233

			Audit		
			As Settled	Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>					
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$	0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>
<u>Medi-Cal Administrative Reimbursement</u>					
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	673,302	\$ (12,551)	\$ 660,751
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	115,166	\$ (39,423)	\$ 75,743
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>115,166</u>	<u>(39,423)</u>	<u>75,743</u>
<u>Healthy Families Administrative Reimbursement</u>					
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	14,700	\$ (158)	\$ 14,542
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$ 2,500	\$ 2,500
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>0</u>	<u>2,500</u>	<u>2,500</u>
<u>Utilization Review Reimbursement</u>					
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	131,718	\$ (131,718)	\$ 0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	<u>35,787</u>	<u>122,517</u>	<u>158,304</u>
<u>Net SD/MC Reimbursement - FFP</u>					
45. Direct Services	(MH1979, Ln 16,16A)	\$	2,240,905	\$ (41,321)	\$ 2,199,584
46. Enhanced (Children)	(MH1979, Ln 17,17A)		4,468	(671)	3,797
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)		0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		57,583	(19,712)	37,872
50. U.R. Skilled Professional	(MH1979, Ln 14)		98,789	(98,789)	0
51. U.R. Other	(MH1979, Ln 15)		17,893	61,259	79,152
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>2,419,638</u>	<u>(99,234)</u>	<u>2,320,404</u>
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)		<u>0</u>	<u>0</u>	<u>0</u>
56. Total SD/MC Reimbursement - FFP		\$	<u>2,419,638</u>	<u>(99,234)</u>	<u>2,320,404</u>
<u>Net Healthy Families Reimbursement - FFP</u>					
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	95,549	\$ (1,023)	\$ 94,526
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		0	1,625	1,625
60. Total Healthy Families Reimbursement - FFP		\$	<u>95,549</u>	<u>602</u>	<u>96,151</u>
61. Total - FFP (Ln 56 + Ln 60)		\$	<u>2,515,187</u>	<u>(98,632)</u>	<u>2,416,555</u>

(To Sch. 1)

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES To adjust allocation of allowable corporate costs based on the cost of each individual program per CMS requirements. CMS SECTION 15-2150.3D-2b.	\$ 5,982,108	\$ (79,878)	\$ 5,902,230
2	MH 1960	4	C	OTHER ADJUSTMENTS FROM MH 1962 To adjust A-87 cost transferred from Kings County to Kings View. OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-87	\$ 784,699	\$ (5,684)	\$ 779,015 *
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 115,166	\$ (115,166)	\$ 0
info	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 0	\$ 0
info	MH 1960	11	C	NON-SD/MC ADMINISTRATION	\$ 0	\$ 0	\$ 0
info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To eliminate the reported allocation of administrative costs. Administrative costs will be redistributed after adjustment to administrative costs for proper cost findings.	\$ 115,166	\$ 0	\$ 115,166 *
4	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To adjust Total Administrative Costs in conjunction with adjustment #2.	** \$ 115,166	\$ (5,684)	\$ 109,482 *
5	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 75,743	\$ 75,743
6	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 2,500	\$ 2,500
7	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 31,239	\$ 31,239
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS To allocate Total Administrative Costs among SD/MC, Healthy Families, and Non-SD/MC Administration based on the gross cost method.	** \$ 109,482	\$ 0	\$ 109,482
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
8	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 131,718	\$ (7,243)	\$ 124,475
9	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	35,787	(1,968)	33,819
10	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	36,642	9,211	45,853
info		16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 204,147</u>	<u>\$ 0</u>	<u>\$ 204,147</u>
				To reallocate Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review based on the gross cost method.			
11	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 124,475	\$ (124,475)	\$ 0
12	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	33,819	124,475	158,294
13	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	45,853	0	45,853
info		16	C	TOTAL UTILIZATION REVIEW COSTS	<u>\$ 204,147</u>	<u>\$ 0</u>	<u>\$ 204,147</u>
				To reclassify Skilled Professional Medi-Cal Personnel as Other SD/MC Utilization Review based on the regulation.			
				Title 42 Code of Federal Regulations (CFR) Section 432.2			
14	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 6,447,494	\$ (79,878)	\$ 6,367,616
				To adjust mode costs in conjunction with adjustment #1:			
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>			
15	MH 1964	4	A	DAY SERVICES (MODE 10)	\$ 271,135	\$ (29,332)	\$ 241,803
16	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	5,677,304	(50,546)	5,626,758
17	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	499,055	0	499,055
info				TOTAL	<u>\$ 6,447,494</u>	<u>\$ (79,878)</u>	<u>\$ 6,367,616</u>
				To distribute revised mode costs to Outpatient Services Program I and II, Day Services, and Outreach Services based on RVS for outpatient and direct cost method for others.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
18	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	517,786	(1,160)	516,626 *
19	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	1,538,023	(3,148)	1,534,875 *
20	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	41,810	790	42,600 *
21	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	121,748	1,570	123,318 *
22	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	0	1,258	1,258 *
23	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	3,419	(1,612)	1,807 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
24	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	16,865	230	17,095 *
25	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	65,749	(71)	65,678 *
Info				TOTAL	<u>2,305,400</u>	<u>(2,143)</u>	<u>2,303,257</u>
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract provider operated facilities to agree with the State DMH Approved Claims report dated December 10, 2008 (Excluding disallowed claims of 2,143 of UOS/UOT). No QA/UR chart review findings performed by the State DMH Medi-Cal Oversight branch. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
26	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 516,626	(377)	516,249 *
Info	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,534,875	0	1,534,875 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 42,600	0	42,600 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 123,318	0	123,318 *
Info	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,258	0	1,258 *
Info	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,807	0	1,807 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 17,095	0	17,095 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 65,678	0	65,678 *
Info				TOTAL	<u>2,303,257</u>	<u>(377)</u>	<u>2,302,880</u>
				To adjust the State DMH Approved Claims Report dated July 24, 2008 to incorporate the results of the EPSDT chart review. This review was conducted by the State DMH Medi-Cal Oversight branch.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
27	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 516,249	1,656,453	2,172,702 *
28	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,534,875	(1,489,996)	44,879 *
29	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 42,600	(42,600)	0 *
30	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 123,318	(123,318)	0 *
31	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,258	1,807	3,065 *
32	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 1,807	(1,807)	0 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
33	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 17,095	67,659	84,754 *
34	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 65,678	(65,678)	0 *
Info				TOTAL	<u>2,302,880</u>	<u>2,520</u>	<u>2,305,400</u>
				To adjust the SD/MC, Enhanced, Healthy Families units of service/time to agree with County's records and supporting documents. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
35	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,172,702	(1,948)	2,170,754 *
Info	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 44,879	0	44,879 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,065	0	3,065 *
Info	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
36	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 84,754	(195)	84,559 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info				TOTAL	<u>2,305,400</u>	<u>(2,143)</u>	<u>2,303,257</u>
				To adjust County's record to account for the units of services/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of services/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
37	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,170,754	(377)	2,170,377 *
Info	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 44,879	0	44,879 *
Info	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	0	0 *
Info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,065	0	3,065 *
Info	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 84,559	0	84,559 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 0	0	0 *
				TOTAL	<u>2,303,257</u>	<u>(377)</u>	<u>2,302,880</u>
				To adjust the County's records to incorporate the results of the EPSDT chart review. This review was conducted by the State DMH Medi-Cal Oversight branch.			
38	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 2,170,377	(746,181)	1,424,196 *
39	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 44,879	667,202	712,081 *
40	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 0	21,189	21,189 *
41	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 0	56,425	56,425 *
Info	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,065	0	3,065 *
Info	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0 *
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
42	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 84,559	(66,904)	17,655 *
43	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 0	65,118	65,118 *
				TOTAL	<u>2,302,880</u>	<u>(3,151)</u>	<u>2,299,729</u>
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report by SFC. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
KINGS VIEW CORPORATE SERVICES				00233	50	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED MEDI-CAL UNITS/TIME CONTRACT PROVIDERS</u>			
44	MH 1966A	8	Total	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 1,424,196	(6.903)	1,417,293
info	MH 1966A	8A	Total	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 712,081	0	712,081
info	MH 1966A	9	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 21,189	0	21,189
info	MH 1966A	9A	Total	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 56,425	0	56,425
info	MH 1966A	10	Total	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 3,065	0	3,065
info	MH 1966A	10A	Total	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 0	0	0
Info	MH 1966A	10B	Total	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0
info	MH 1966A	11	Total	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 17,655	0	17,655
info	MH 1966A	11A	Total	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 65,118	0	65,118
Info				TOTAL	<u>2,299,729</u>	<u>(6.903)</u>	<u>2,292,826</u>
				To adjust units of service/time to exclude units (SFC10-95 and 15-58) which are more than total units.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS CONTRACT PROVIDERS</u>			
45	MH 1966A	2		TOTAL UNITS-MODE 10-95	550	(3)	547
46	MH 1966A	2		TOTAL UNITS-MODE 15-10 (MHS)	46,122	1,200	47,322
47	MH 1966A	2		TOTAL UNITS-MODE 15-60 (MHS)	4,773	632	5,405
48	MH 1966A	2		TOTAL UNITS-MODE 15-60 (ASO)	<u>1,620</u>	<u>135</u>	<u>1,755</u>
				TOTAL	<u>53,065</u>	<u>1,964</u>	<u>55,029</u>
				To adjust Total Units to agree with County's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

[illegible]

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY
County Code: 16

Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	3,729,793	2,172,437	5,902,230
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		779,015	779,015
5	Total Costs Before Medi-Cal Adjustments	3,729,793	2,951,452	6,681,245
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			6,681,245
	Administrative Costs (County Only)			
9	SD/MC Administration			75,743
10	Healthy Families Administration			2,500
11	Non-SD/MC Administration			31,239
12	Total Administrative Costs			109,482
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			0
14	Other SD/MC Utilization Review			158,304
15	Non-SD/MC Utilization Review			45,843
16	Total Utilization Review Costs			204,147
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			6,367,616
19	Total Costs - Lines 9 through 18			6,681,245

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY
County Code: 16

Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C
Legal Entity Number: 00233		Salaries and Benefits	Other	Total Adjustments
1	Prior year accrl reversal			1,376
2	Calworks			326,299
3	Stop			22,170
4	KV mco adj			2,092
5	Transfer mco to county			(61,238)
6	ASO & MHS cost (transferred from Co.)			378,835
7	County Admin			109,482
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments			779,015

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY
County Code: 16

Legal Entity: KINGS VIEW - KINGS COUNTY		A
Legal Entity Number: 00233		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,367,616
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	241,803
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,626,758
6	Outreach Services (Mode 45)	499,055
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	6,367,616

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE.

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY			CR						
County Code: 16									
Legal Entity: KINGS VIEW - KINGS COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				85	95				
1	Allocation Percentage		100.00%	78.02%	21.98%				
2	Total Units			1,259	547				
3	Gross Cost		241,803	188,660	53,143				
4	Cost per Unit			149.85	97.15				
5	SMA per Unit			189.33	122.75				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		70	302				
8A		10/01/04 - 06/30/05		793	245				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11		07/01/04 - 09/30/04							
11A	Healthy Families (SED) Units	10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			396					
13	Medi-Cal Costs	07/01/04 - 09/30/04	39,830	10,489	29,340				
13A		10/01/04 - 06/30/05	142,633	118,830	23,803				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	50,324	13,253	37,071				
14A		10/01/04 - 06/30/05	180,212	150,139	30,074				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		59,340	59,340	0				

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County KINGS COUNTY County Code 16			CR	CR	CR	CR	CR	
Legal Entity KINGS VIEW - KINGS COUNTY			A	B	C	D	E	F
Legal Entity Number 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
Mode 15 - Outpatient Services (Program 1)				01	10	60	70	58
1	Allocation Percentage		100.00%	21.93%	42.56%	30.08%	5.27%	0.17%
2	Total Units			892,290	1,341,424	512,920	111,651	5,430
3	Gross Cost		5,489,727	1,203,699	2,336,179	1,651,111	289,281	9,457
4	Cost per Unit			1.35	1.74	3.22	2.59	1.74
5	SMA per Unit			1.89	2.44	4.51	3.63	2.44
6	Published Charge per Unit			2.17	2.81	5.19	4.17	2.81
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		713,538	213,845	400,700	66,274	5,430
8A		10/01/04 - 06/30/05			667,202			
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			21,189			
9A		10/01/04 - 06/30/05			56,425			
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		510	2,079	476		
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		4,069	11,824	1,202	560	
11A		10/01/04 - 06/30/05		15,712	44,815	4,591		
12	Non-Medi-Cal Units			158,461	324,045	105,951	44,817	
13	Medi-Cal Costs	07/01/04 - 09/30/04	2,806,027	962,563	372,425	1,289,870	171,712	9,457
13A		10/01/04 - 06/30/05	1,161,977		1,161,977			
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	3,931,349	1,348,587	521,782	1,807,157	240,575	13,249
14A		10/01/04 - 06/30/05	1,627,973		1,627,973			
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	4,520,536	1,548,377	600,904	2,079,633	276,363	15,258
15A		10/01/04 - 06/30/05	1,874,838		1,874,838			
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	36,902		36,902			
17A		10/01/04 - 06/30/05	98,268		98,268			
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	51,701		51,701			
18A		10/01/04 - 06/30/05	137,677		137,677			
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	59,541		59,541			
19A		10/01/04 - 06/30/05	158,554		158,554			
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	5,841	688	3,621	1,532		
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	8,188	964	5,073	2,147		
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	9,419	1,107	5,842	2,470		
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs	07/01/04 - 09/30/04	31,402	5,489	20,592	3,869	1,451	
29A		10/01/04 - 06/30/05	114,022	21,195	78,048	14,779		
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	43,995	7,690	28,851	5,421	2,033	
30A		10/01/04 - 06/30/05	159,750	29,696	109,349	20,705		
31	Healthy Families Published Charges	07/01/04 - 09/30/04	50,629	8,830	33,225	6,238	2,335	
31A		10/01/04 - 06/30/05	183,852	34,095	125,930	23,827		
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		1,235,289	213,764	564,346	341,061	116,118	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE

FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY County Code: 16			ASO	ASO	MHS	MHS	F	G
Legal Entity: KINGS VIEW - KINGS COUNTY			A	B	C	D	E	
Legal Entity Number: 00233				Service	Service	Service	Service	
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Service
				11	61	49	60	Function
1	Allocation Percentage		100.00%	16.29%	2.94%	66.69%	14.08%	
2	Total Units			17,955	1,755	47,322	5,405	
3	Gross Cost		137,031	22,318	4,032	91,388	19,293	
4	Cost per Unit			1.24	2.30	1.93	3.57	
5	SMA per Unit			2.44	4.51	2.44	4.51	
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/04 - 09/30/04		5,370	270	10,590	904	
8A		10/01/04 - 06/30/05		12,585	585	26,802	3,869	
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04						
9A		10/01/04 - 06/30/05						
10	Enhanced SD/MC Units	07/01/04 - 09/30/04						
10A		10/01/04 - 06/30/05						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05						
11	Healthy Families (SED) Units	07/01/04 - 09/30/04						
11A		10/01/04 - 06/30/05						
12	Non-Medi-Cal Units				900	9,930	632	
13	Medi-Cal Costs	07/01/04 - 09/30/04	30,973	6,675	620	20,451	3,227	
13A		10/01/04 - 06/30/05	82,558	15,643	1,344	51,760	13,811	
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	44,237	13,103	1,218	25,840	4,077	
14A		10/01/04 - 06/30/05	116,192	30,707	2,638	65,397	17,449	
15	Medi-Cal Published Charges	07/01/04 - 09/30/04						
15A		10/01/04 - 06/30/05						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04						
16A		10/01/04 - 06/30/05						
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04						
17A		10/01/04 - 06/30/05						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04						
18A		10/01/04 - 06/30/05						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04						
19A		10/01/04 - 06/30/05						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04						
20A		10/01/04 - 06/30/05						
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04						
21A		10/01/04 - 06/30/05						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04						
22A		10/01/04 - 06/30/05						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04						
23A		10/01/04 - 06/30/05						
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04						
24A		10/01/04 - 06/30/05						
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05						
29	Healthy Families Costs	07/01/04 - 09/30/04						
29A		10/01/04 - 06/30/05						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04						
30A		10/01/04 - 06/30/05						
31	Healthy Families Published Charges	07/01/04 - 09/30/04						
31A		10/01/04 - 06/30/05						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04						
32A		10/01/04 - 06/30/05						
33	Non-Medi-Cal Costs		23,500		2,068	19,177	2,256	

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY

County Code: 16

County Code: 16		CR		CAW	CR			
Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00233		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			20	21	22			
1	Allocation Percentage	100.00%	30.17%	65.38%	4.44%			
2	Total Units		2,735	6,068	239			
3	Gross Cost	499,055	150,586	326,299	22,170			
4	Cost per Unit		55.06	53.77	92.76			
5	Non-Medi-Cal Units		2,735	6,068	239			
6	Non-Medi-Cal Costs	499,055	150,586	326,299	22,170			

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY County Code 16 Legal Entity KINGS VIEW - KINGS COUNTY Legal Entity Number 00233			REIMBURSEMENT TYPE				PC	Costs			Costs		
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55			Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services			Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total: Outpatient (Col I + Col J)
			S F's 01-09	S F's 11-19 31-39	S F's 21-29			Mode 05 Other 24 Hour Services	Mode 10 Day Services				
1	Medi-Cal Costs	07/01/04 - 09/30/04							39,830	2,806,027	2,845,857	30,973	2,876,830
1A		10/01/04 - 06/30/05							142,633	1,161,977	1,304,609	82,558	1,387,167
2	Medi-Cal SMA	07/01/04 - 09/30/04							50,324	3,931,349	3,981,673	44,237	4,025,910
2A		10/01/04 - 06/30/05							180,212	1,627,973	1,808,185	116,192	1,924,377
3	Medi-Cal P. C	07/01/04 - 09/30/04								4,520,536	4,520,536		4,520,536
3A		10/01/04 - 06/30/05								1,874,838	1,874,838		1,874,838
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04							39,830	2,806,027	2,845,857	30,973	2,876,830
5A		10/01/04 - 06/30/05							142,633	1,161,977	1,304,609	82,558	1,387,167
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								36,902	36,902		36,902
6A		10/01/04 - 06/30/05								98,268	98,268		98,268
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								51,701	51,701		51,701
7A		10/01/04 - 06/30/05								137,677	137,677		137,677
8	Medicare/Medi-Cal Crossover P. C	07/01/04 - 09/30/04								59,541	59,541		59,541
8A		10/01/04 - 06/30/05								158,554	158,554		158,554
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim	07/01/04 - 09/30/04								36,902	36,902		36,902
10A		10/01/04 - 06/30/05								98,268	98,268		98,268
11	Total SD/MC + Crossover Gross Reim	07/01/04 - 09/30/04							39,830	2,842,929	2,882,759	30,973	2,913,732
11A		10/01/04 - 06/30/05							142,633	1,260,244	1,402,877	82,558	1,485,435
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								5,841	5,841		5,841
12A		10/01/04 - 06/30/05											
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								8,183	8,183		8,183
13A		10/01/04 - 06/30/05											
14	Enhanced SD/MC (Children) P. C	07/01/04 - 09/30/04								9,419	9,419		9,419
14A		10/01/04 - 06/30/05											
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								5,841	5,841		5,841
16A		10/01/04 - 06/30/05											
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04							39,830	2,848,770	2,888,600	30,973	2,919,573
21A		10/01/04 - 06/30/05							142,633	1,260,244	1,402,877	82,558	1,485,435
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04								31,402	31,402		31,402
23A		10/01/04 - 06/30/05								114,022	114,022		114,022
24	Healthy Families SMA	07/01/04 - 09/30/04								43,995	43,995		43,995
24A		10/01/04 - 06/30/05								159,750	159,750		159,750
25	Healthy Families P. C	07/01/04 - 09/30/04								50,629	50,629		50,629
25A		10/01/04 - 06/30/05								183,852	183,852		183,852
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04								31,402	31,402		31,402
27A		10/01/04 - 06/30/05								114,022	114,022		114,022
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/04 - 09/30/04											
28A		10/01/04 - 06/30/05											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/04 - 09/30/04							39,830	2,848,770	2,888,600	30,973	2,919,573
35A		10/01/04 - 06/30/05							142,633	1,260,244	1,402,877	82,558	1,485,435
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04								31,402	31,402		31,402
37A		10/01/04 - 06/30/05								114,022	114,022		114,022
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: KINGS COUNTY
County Code: 16

Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00233		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			4,405,008	4,405,008						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement										
3	Total Medi-Cal Direct Service Gross Reimbursement				4,405,008						
4	Medi-Cal Administrative Reimbursement Limit				660,751						
5	Medi-Cal Administration				75,743						
6	Medi-Cal Administrative Reimbursement				75,743	37,872					37,872
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			145,424	145,424						
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				145,424						
8	Healthy Families Administrative Reimbursement Limit				14,542						
9	Healthy Families Administration				2,500						
10	Healthy Families Administrative Reimbursement				2,500				1,625		1,625
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)										
15	Other SD/MC Utilization Review (County Only)				158,304	79,152					79,152
16	SD/MC Net Reimbursement for Direct Services			2,913,732	2,913,732		1,456,866				1,456,866
16A				1,485,435	1,485,435			742,717			742,717
17	Enhanced SD/MC Net Reimb. (Children)			5,841	5,841				3,797		3,797
17A											
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										2,320,404
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										2,320,404
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										2,320,404
24	Healthy Families Net Reimbursement			31,402	31,402				20,411		20,411
24A				114,022	114,022				74,115		74,115
25	Total Healthy Families Reimbursement Before Excess FFP										96,151
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										96,151